CENTRAL FAX CENTER

AUG 0 2 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants:

Ki-Hung Lee, Il-Gon Kim, Sung-Jae Moon, and Chong-Chul Chai

Assignee:

Samsung Electronics Co., Ltd.

Title:

Method Of Manufacturing Panel For Liquid Crystal Display By

Division Exposure

Application No.:

10/799,438

Filing Date:

March 12, 2004

Examiner:

Michael H Caley

Group Art Unit:

2871

Docket No.:

AB-1354 US

Confirmation No.:

6225

Irvine, California August 2, 2006

Via Facsimile to (571) 273-8300

Mail Stop AMENDMENT Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

RESPONSE TO SECOND NON-FINAL OFFICE ACTION

Dear Sir:

In response to the Office Action dated May 2, 2006, please amend the aboveidentified application as follows.

LAW OFFICES OF MACPHERSON KWOK CHRN & MSID LLP 1402 MICHELSON DRIVE SUITE 210 IRVINE CA 92612 (949) 752-7040 FAX (408) 392-9263

Page 1 of 13

Appl. No. 10/799,438